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Commissioner for Patents
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STATEMENT UNDER 37 CFR 3.732(b)

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|---|
| Acer Incorporated |
| Name of Assignee |
| Corporation |
| (Type of Assignee, e.g., corporation, partnership, university, government agency, etc.) |

The above named assignee states that it is the assignee of the entire right, title, and interest in the below-identified patent applications by virtue of assignments from the inventors of the below-identified patent applications to the assignee. The assignments were recorded in the United States Patent and Trademark Office at the Reel and Frame locations indicated below.

| Application No. | Filing Date (mm/dd/yy) | First Named Inventor | Title of Invention | Reel | Frame |
|-----------------|------------------------|----------------------|---|--------|-------|
| 10/138,699 | 05-06-2002 | Hiroyuki Ishikawa | Method and Apparatus for Coding Moving Pictures | 022615 | 0577 |
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| 09/964,202 | 09-26-2001 | Hiroyuki Ishikawa | Moving Picture High-Speed Coder and Moving Picture High-Speed Coding Method | 022615 | 0577 |
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The undersigned (whose title is supplied below) is authorized to act on behalf of the assignee.

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|-----------------------|--------------------|--------------------|--|
| Signature | / Anthony S. King/ | Date (mm/dd/yy) | |
| Name of Person Signed | Anthony S. King | | |
| Title | Attorney of record | | |